

RECEIVED
EP-EO DIV.

JUL 24 1987

JUL 10 1987

Employer Identification Number: [REDACTED]

Form: 1120

Tax Years: [REDACTED]

Dear Applicant:

This is a final adverse ruling as to your exempt status under section 501(c)(4) and 501(c)(6) of the Internal Revenue Code.

We have reviewed the information you have submitted since our proposed adverse ruling of [REDACTED], and your conference of right held on [REDACTED]. In light of this additional information we must still conclude that neither your referral service nor your litigating activities are social welfare activities within the meaning of section 501(c)(4) of the Code. In addition you do not qualify for exemption under section 501(c)(6) because your activities are not designed to improve business conditions within the legal profession or any aspect thereof rather they constitute a business and perform a particular service for your members by referring clients to them.

You are required to file federal income tax returns on the above form. Based on the financial information you furnished, it appears that a return should be filed for the tax year shown above. You should file this return with your key District Director for exempt organization matters within 30 days from the date of this letter, unless a request for an extension of time is granted. Returns for later tax years should be filed with the appropriate service center as indicated in the instructions for those returns.

If you have any questions about this ruling please contact the person whose name and telephone number are shown above.

Sincerely yours,

(Signed) [REDACTED]

[REDACTED]
Chief, Exempt Organizations
Conference and Review Staff

cc: [REDACTED]

cc: [REDACTED]